

Summary

Alexander Semikolennykh

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Keynote abstracts from the speech of Deputy Chairman of the Accounts Chamber of the Russian Federation at EUROSAI Seminar «Management of an SAI». Berlin, April 9 - 11, 2008.

Sergey Ryabukhin

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Report on results of the Audit on Efficiency and Target Use of Funds Envisaged by Federal Budget and Jewish Autonomous Oblast Budget as well as Intergovernmental Fiscal Relation Efficiency, Application of Subventions Appropriated in 2006 and in the First Quarter of 2007 from Federal Budget for Exercising Powers in the field of Management, Control and Aquatic Biological Resources Conservation, also, Enforcement of the Federal Law No. 131-FZ of October 6, 2003 on General Principles of the Organization of Local Self-Government in the Russian Federation in the Jewish Autonomous Oblast.

Subjects of the audit include organization of budget process, compliance of legislative and other regulatory legal acts that administer budgetary legal relations of regional budget with the federal legislation; execution of budget revenues out of the tax and non-tax revenues as well as out of the non-repayable and irrevocable transfers from federal budget; execution of Jewish Autonomous Oblast budget expenditures in terms of complete and timely financing, accuracy of record keeping and accounting, proper and efficient use of funds and, finally, accounts payable and receivable of Jewish Autonomous Oblast budget.

Sergey Ryabukhin

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Report on results of the «Audit on Expenditure of State Funds Assigned to the Governmental Authorities of the Chechen Republic and Russian Federation for Recovery of Social Services and Economy of the Republic of Chechnya (Interbudgetary Transfers as well as Federal Target Program on Social Service and Economy Recovery of the Chechen Republic (2002 and the Following Years)) for the Period of January through June of 2007».

The purpose is to audit efficiency and target use of funds envisaged by federal budget and budget of the Chechen Republic and to evaluate performance of intergovernmental fiscal relations in the Chechen Republic.

Alexander Nazarov

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Report on results of the audit on «Use of International Financial Institution Funds Appropriated for Educational System Reform and Informatization in the Ministry of Education and Science of the Russian Federation, National Foundation for Personnel Training and Ministry of Education and Science of Samara Oblast».

Subjects of the audit are documents supporting compliance with federal laws on financing Educational System Reform and Educational System Informatization Projects out of the international financial organization (IFOs) credits (loans); regulatory legal acts and other administrative documents that provide rationale for IFO funds application; payment documents, accountable receipts and other statements that confirm transactions with federal budget funds allocated on account of international borrowings (loans) for educational system reform and informatization; bid documentation and government contracts awarded for the purpose of IFO credits (loans) utilization.

Sergey Agaptsov, Valery Goreglyad

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Report on results of the audit on «Efficiency of Use of Federal Budget Funds, Extra-budgetary Resources and Federal Property by the Russian Cardiology Research Center Federal State Institution of the Federal Agency for Provision of High-Technology Medical Aid (further referred to as Russian Cardiology Center)».

Subjects of the audit include documents that support receipt, proper use and efficient application of funds; regulatory legal acts and other administrative documents, payment documents, accounting statements and statistical reports; evaluation of satisfaction of Russian Cardiology Center needs in federal budget funds and application of funds allocated for medical equipment and medicine procurement, facility equipment and capital expenditure financing.

Victor Kosourov, Tahir Dzobirov

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Report on results of the joint audit on «Execution of the Agreement between the Russian Federation Government and the Republic of Tajikistan Government on Procedure and Conditions of Participatory Interest of the Russian Federation in Sangtudin Power Plant 1 Construction Project Signed in the City of Dushanbe on October 16, 2004».

Subjects of the audit are fulfillment of the obligations under the Agreement by the Parties; compliance with regulations that administer issues related to utilization of the Russian Federation federal budget funds intended for contribution to the Statutory Capital of «Sangtudin Power Plant 1 OAO»; accounting reports and financial statements along with procedural and regulatory compliance assessment of tenders arranged in order to select advisers, contractors and suppliers (of machinery, equipment and other tangible assets).

Mikhail Beskhmel'nitsyn

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Report on results of the «Audit on Vladimir Oblast and Kovrov City of Vladimir Oblast Budget Concerning Legal Validity, Appropriation and Application of Subsidies for Improvement of Kovrov City Street and Road Infrastructure and Landscape Management».

Purpose of the audit is to study regulatory legal acts, administrative documents; treaties, agreements, contracts and other documents that justify operations with subsidies as well as compliance with the terms of procedure of subsidy granting from Vladimir Oblast budget.

Valery Goreglyad

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Report on results of the audit on «Validity of the Real Estate Cadastral Valuation in Odintsov District of Moscow Region».

Subjects of the audit include regulatory, legal, procedural, administrative, financial, accounting and other documentation on cadastral plotting and cadastral valuation of Odintsov District real estate.

Sergey Agaptsov

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Analytical memo on results of the Expert Analytical Exercise on Evaluation of Pension Benefit Matters as Applied to Individuals who Receive Retirement Benefits under the Russian Federation Law No. 4468-I of February 12, 1993 on Pension Benefits Payable to Persons Retired from Military Service, Law Enforcement Agencies, State Fire-Fighting Service, Drug Control Service Agencies, Penitentiary System Establishments and Bodies and their Families from the Ministry of Defence of the Russian Federation, Rostov Oblast Military

Commissariat, Saint Petersburg Military Commissariat, Ministry of Internal Affairs of the Russian Federation, Rostov Oblast Main Department of Internal Affairs, Saint Petersburg and Leningrad Oblast Main Department of Internal Affairs, Federal Security Service of the Russian Federation, Federal Penitentiary Service and Federal Drug Control Service of the Russian Federation.

Sergey Agaptsov
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Report on results of the «Audit in the Federal Service for Employment and Labor Relations, Rostov Oblast Ministry of Labor and Social Development and Rostov Oblast State Employment Service Administration (in association with the Rostov Oblast Audit Chamber) on Completeness of Financing and Timely Disbursement of Benefits and Amends to Persons, who Were Affected by Radiation of the Chernobyl Nuclear Power Plant Disaster, for 2006 and the First Half of 2007».

Subjects of the audit are legislative and regulatory legal acts, other administrative documents, revenue and expenditure budgets, primary documents and accounting statements supporting transactions with federal budget funds allocated for disbursement of benefits and amends to indicated individuals.

Valery Goreglyad
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Analytical memo on results of the expert analytical exercise on «Exercising Rights and Powers of the Russian Federation Concerning Federal Property (with the Exception of Federal Budget Funds) that composes the Russian Federation Treasury».

Analysis of the legislation that regulates rights and powers of the Russian Federation pertaining to control, utilization and disposal of property composing the Russian Federation Treasury is presented in the Analytical memo.